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Cc:

Subject: RE: W-8BEN (IRC 1441 - 1446)

Yes, section 1446 is a provision of Subtitle A more appropriately determined at the partnership level than at the partner level. Thus examinations with respect to section 1446 are subject to the TEFRA partnership procedures. I.R.C. 6231(a)(3); Treas. Reg. 301.6231(a)(3)-1(a)(1)(v).

If the Service anticipates assessing a deficiency, it should issue an FPAA, not just a Substitute for Return.